

WASHOE COUNTY

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STAFF REPORT **BOARD MEETING DATE:** July 28, 2015

WW

DATE:

July 8, 2015

TO:

Board of County Commissioners

FROM:

Ivy Diezel, Department Systems Support Analyst, Data Management

328-2273, idiezel@washoecounty.us

THROUGH: Michael E. Clark, Washoe County Assessor

SUBJECT:

Approve roll change requests, pursuant to NRS 361.768 and NRS 361.765,

for errors discovered for the 2011/2012, 2012/2013, 2013/2014,

2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$10,713.64]. (Parcels are in

various Commission Districts)

SUMMARY

Roll change requests for errors discovered for the 2011/2012, 2012/2013, 2013/2014. 2014/2015 secured tax roll as outlined in Exhibit A. County Priority/Goal supported by this item: Government Efficiency and Fiscal Stability.

Strategic Objective supported by this item: This promotes transparency in government and financial accountability.

PREVIOUS ACTION

The Washoe County Board of County Commissioners have approved many such roll change requests correcting errors appearing on the tax roll.

BACKGROUND

Pursuant to Nevada Revised Statutes (NRS) 361 the Office of the Washoe County Assessor is required to discover, list and value all real and personal property in Washoe County as of July 1. NRS 361 also allows for various methods of providing relief to the taxpayer when incorrect assessments are discovered.

The Washoe County Board of County Commissioners is authorized by statute to make corrections to the secured assessment rolls as a result of a factual error under NRS

361.768 or as a result of a mathematical, clerical, or typographical error under NRS 361.765 for up to three fiscal years. It has been determined that such error or errors have occurred on the tax roll for the parcels listed in the attached exhibits.

The Assessor has found that the correct, and most expedient, administrative remedy for these types of errors on the parcels listed in the attached exhibit is to submit a request to the Washoe County Board of County Commissioners under NRS 361.768 and NRS 361.765.

FISCAL IMPACT

The decrease in property tax revenue attributable to the changes in value as listed in the attached Exhibit(s) is \$10,713.64.

RECOMMENDATION

It is recommended that the Board of County Commissioners, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$10,713.64].

POSSIBLE MOTION

Should the Washoe County Board of County Commissioners agree with staff's recommendation, a possible motion would be:

"Move that, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$10,713.64]."

ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -5,344.97 Page 1 of 5

12.	Principal Account Clerk Exp	by: Minnie	1364F14 055-240-03 HOUGI TRUST	prooproo	Senior Appraiser it w		d by: Mike	1363F14 077-160-03 SCA	COLI		Appraiser Reviewed by: Rigo Lopez Exp	by: Pete Kinne	1342F14 148-173-23 MOI HOI	rep	Senior Appraiser insp		d by: Tracy	1271F14 042-100-02 EILI SHE	RCR # PARCEL/PPID NAME	
age and fireplace w oded as 0% comple	lanation: Overasse	Submitted under NRS 361.765	TON FAMILY	proposed improvement valuation.	pection was perform as determined that 2014 vear and a co	lanation: Overasse ted on this parcel v	Submitted under NRS :	SCALES, PETER L	Montreux Homeowners correction.	cument 4323619)a	lanation: Overasse	Submitted under NRS 361.768	MONTREUX HOMEOWNERS ASSN	represents these corrections	ure count set at 20, pection done 1/9/15	lanation: Overasse	Submitted under NRS 361.768	EILENFELDT TRUST, SHERYL A		
garage and fireplace were incorrectly encoded as 100% complete, they should have be encoded as 0% complete. Approval of this roll change request will correct this error.	Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the detached	361.765	7975 LIST COUNTRY RD	proposed improvement value represents minor yard improvements only, and the propovalue corrects the valuation.	inspection was performed by Environmental Testing & Consulting, Inc. on January 6, 2010 and it was determined that due to the level of mold infestation the residence was uninhabitable for the 2014 year and a copy of the report was submitted to the Assessor's Office for review. The	Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely infested with several different types of mold. A physical	361.768	3900 MORNING DOVE RD	Montreux Homeowners' Association as Common Area. The proposed value represents this correction.	(Document 4323619)and Document 4312487, the subject parcel was dedicated to the	Explanation: Overassessment due to factual error. The subject parcel was incorrectly valued	361.768	5620 ALPINISTA CIR	fixture count should be 18, and the stairs should be costed as one unit. The proposed value represents these corrections.	fixture count set at 20, and the stairs were costed as 100 units in error. Based on a field inspection done $1/9/15$, it was determined that the correct gross living area is $3,506$, the	Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was incorrectly costed as 3,607 square feet of gross living area, the	361.768	2745 LAKE RIDGE SHORES W	SITUS ADDRESS	;
as 100% complete, t change request will c	ror. For the 2014/20		2	yard improvements	sting & Consulting, I infestation the resid	or - existence. The s h several different ty		5	n Area. The proposec	the subject parcel wa	or. The subject parc		2	d be costed as one u	ted as 100 units in e the correct gross liv	or - existence. The s 3,607 square feet o		J	DISTRICT	
hey should have I correct this error.	15 fiscal year the		6000	only, and the pro	nc. on January 6, lence was uninhat sor's Office for rev	single family resid per of mold. A pr		4400	i value represents	as dedicated to th	el was incorrectly		6000	init. The proposed	rror. Based on a f ing area is 3,506,	single family resid f gross living area		1005	DISTRICT C	
been	detached		-319.49 Land	posed	2010 and pitable for view. The	ence lysical		-779.18 Land	this	e	valued		-1804.36 Land	value	the	ence the		-1848.29 Land	CHANGE	
Exemption (minus) Total	Personal Property	Improvements	Land	Total	Exemption (minus)	Personal Property	Improvements	Land	Total	Exemption (minus)	Personal Property	Improvements	Land	Total	Exemption (minus)	Personal Property	Improvements	Land		
292,384	0	202,384	90,000	127,999		0	80,999	47,000	189,609	,	0	2,109	187,500	728,244		0	638,244	90,000	<u>Taxable</u>	CUR
(0) 102,334 264,210	0	70,834	31,500	44,800	(0)	0	28,350	16,450	66,363	(0)	0	738	65,625	254,885	(0)	0	223,385 496,085	31,500	Taxable Assessed Taxable Assessed	CURRENT
264,210	0	70,834 174,210	90,000	54,424		0	7,424	47,000	0		0	0	0	586,085		0	496,085	90,000	Taxable	PROP
(0) 92,474	0	60,974	31,500	19,049	(0)	0	2,599	16,450	0	(0)	0	0	0	205,130	(0)	0	173,630	31,500	Assessed	PROPOSED

ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2014/2015

Proposed tax change for 2014/2015: -5,344.97 Page 2 of 5

Prepared by: Ken Johns Appraiser Reviewed by: Cori Burke Senior Appraiser	1361F14 019-452-23		Reviewed by: Cori Burke Senior Appraiser	Prepared by: Ken Johns Appraiser	1362F14 019-453-23		Sellioi Appiaisei	Appraiser Reviewed by: Cori Burke Senior Appraisor	Prepared by: Ken Johns	1360F14 019-451-29		Senior Appraiser	Appraiser Reviewed by: Cori Burke	Prepared by: Ken Johns	1358F14 013-463-31	RCR # PARCEL/PPID	ממוץ בט, בטבט
Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. According to News Channel 4 and verified by visual inspection, a fire broke out in unit #125 of the Lakeside Plaza Condo: at 03:00 on March 17th, 2015 and quickly damaged three additional condominium units, rendering all four units uninhabitable for the remainder of the 2014-2015 fiscal year. The proposed value represents the prorated improvement value for the portion of the roll year when the building was intact and habitable.	BREUEL, THOMAS 2955 LAKESIDE DR	proposed value represents the prorated improvement value for the portion of the roll year when the building was intact and habitable.	and verified by visual inspection, a fire broke out in unit #125 of the Lakeside Plaza Condos at 03:00 on March 17th, 2015 and quickly damaged three additional condominium units, rendering all four units uninhabitable for the remainder of the 2014-2015 fiscal year. The	Submitted under NRS 361.768	DEBORD, MARY J 2955 LAKESIDE DR	proposed value represents the prorated improvement value for the portion of the roll year when the building was intact and habitable.	at 03:00 on March 17th, 2015 and quickly damaged three additional condominium units, rendering all four units uninhabitable for the remainder of the 2014-2015 fiscal year. The	Explanation: Overassessment due to factual error-existence. According to News Channel 4 and verified by visual inspection, a fire broke out in unit #125 of the Lakeside Plaza Condo	Submitted under NRS 361.768	BOONE, RICHARD 2955 LAKESIDE DR	the parcel that was not damaged plus the value of the pro-rated portion of the year the damaged structure was still habitable.	point of being uninhabitable and the structure will remain uninhabitable for the remainder of the $2014/15$ tax year. The proposed value represents the value of a second structure on	Explanation: Overassessment due to factual error - existence. The property owner reports that on 1-20-15 an arson-caused fire badly damaged the single family residence to the	Submitted under NRS 361.768	HAYS FAMILY 1760 LISTON AVE TRUST et al	NAME SITUS ADDRESS	
actual error-existence. According broke out in unit #125 of the Lckly damaged three additional core the remainder of the 2014-20 d improvement value for the porable.	1 10	d improvement value for the polable.	scuda error existerice. According broke out in unit #125 of the Lickly damaged three additional octions the remainder of the 2014-20		1 10	d improvement value for the polable.	ckly damaged three additional coor the remainder of the 2014-20	actual error-existence. According broke out in unit #125 of the L		1 10	the value of the pro-rated portic ble.	ructure will remain uninhabitable represents the value of a	actual error - existence. The pro badly damaged the single family		3 10	COMMISSION TA	1 AX 1 LAN 2017/2013
10 dos	1005 -79.17 Land			· · · · · ·	1005 -80.45 Land			nnel 4 Condos	ы	1005 -84.81 Land	when		<u></u>		1005 -203.06 Land	TAX TAX \$ DISTRICT CHANGE	
Improvements Personal Property Exemption (minus) Total	and	Total	Exemption (minus)	Improvements	and	Total	Exemption (minus)	Personal Property	Improvements	and	Total	Exemption (minus)	Personal Property	Improvements	_and		
27,122 0 32,622	5,500	33,061	6	27,561	5,500	35,393		0	28,693	6,700	87,072		0	61,072	26,000	<u>CUR</u> Taxable	
9,493 0 (0) 11,418	1,925	11,571	(0)	9,646	1,925	12,388	(0)	0	10,043	2,345	30,475	(0)	0	21,375	9,100	CURRENT PROPOSED Taxable Assessed Taxable Assessed	
19,245	5,500	25,057	C	19,557	5,500	27,060		0	20,360	6,700	70,177		0	44,177	26,000	PROPOSED Taxable Asses	
6,736 0 (0) 8,661	1,925	8,770	(0)	6,845	1,925	9,471	(0)	0	7,126	2,345	24,562	(0)	0	15,462	9,100	OSED Assessed	

Exhibit A 111/v 28 2015

ROLL CHANGE REQUESTS SECURED ROLL

Proposed tax change for 2014/2015: -5,344.97 Page 3 of 5

July 28, 2015		TAX YEAR 2014/2015				2			ή η
RCR # PARCEL/PPID	NAME SITUS ADDRESS	DISTRICT	<u>TAX</u> <u>TAX \$</u> <u>DISTRICT CHANGE</u>	NGE S		Taxable	Taxable Assessed Taxable Assessed	Taxable A	ssessed
1359F14 019-451-23	WATKINS, HELEN H 2955 LAKESIDE DR	щ	1005 -	-76.96 Land	and	5,500	1,925	5,500	1,925
Prepared by: Ken Johns	Submitted under NRS 361.768			11	Improvements	26,300	9,205	18,662	6,532
Appraiser Reviewed by: Cori Burke	Explanation: Overassessment due to factual error-existence. According to News Channel 4 and verified by visual inspection, a fire broke out in unit #125 of the Lakeside Plaza Condos	error-existence. Accor	rding to News Channel he Lakeside Plaza Cond		Personal Property	0	0	0	0
Senior Appraiser	at 03:00 on March 17th, 2015 and quickly damaged three additional condominium units, rendering all four units uninhabitable for the remainder of the 2014-2015 fiscal year. The	amaged three addition remainder of the 201	nal condominium units, 4-2015 fiscal year. The		Exemption (minus)		(0)		(0)
	proposed value represents the prorated improvement value for the portion of the roll year when the building was intact and habitable.	ovement value for the	e portion of the roll yea		Total	31,800	11,130	24,162	8,457
1365F14 143-072-21	CONTRERAS, 11300 TORINO WAY	2	1005	-69.2 Land	and	43,300	15,155	43,300	15,155
Prepared by: Dona	Submitted under NRS 361.768			FI	Improvements	240,130	84,046	233,062	81,572
Stafford	Explanation: Overassessment due to factual error-existence. The single family residence	error-existence. The s	single family residence	· ·	Personal Property	0	0	0	0
Reviewed by: Rigo Lopez	located on this parcel was costed as 2,881 square feet of living area in error. It was verified on this parcel was costed as 2,881 square feet of living area in error. It was verified	quare feet of living are	ea in error. It was veril	, ,	Exemption (minus)		(0)		(0)
Senior Appraiser	represents this correction.	de caracter and action			Total	283,430	99,200	276,362	96,727
	ROLL CHANGE R TAX YI	ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2013/2014	ROLL	Pro	Proposed tax change for 2013/2014: -2,640.13	013/2014 :	-2,640.13		
RCR # PARCEL/PPID	NAME SITUS ADDRESS	COMMISSION	TAX TAX \$ DISTRICT CHANGE	NGE \$		<u>CUR</u> Taxable	CURRENT PROPOSED Taxable Assessed Taxable Assessed	PROPOSED Taxable Asses	<u>SSESSED</u>
ω	EILENFELDT TRUST, SHERYL A	Ľ		-1836.48 Land	and	75,000	26,250	75,000	26,250
Prepared by: Tracy	둤				Improvements	627,069	219,474 469,772	469,772	164,421
Sanders	Explanation: Overassessment due to factual error - existence. The single family residuated on this parcel was incorrectly costed as 3.607 square feet of gross living area	error - existence. The	single family residence of cross living area, and		Personal Property	0	0	_ 0	0
Reviewed by: Rigo Lopez Senior Appraiser	the fixture count set at 20 in error. Based on a field inspection done 1/9/15, it was determined that the correct gross living area is 3,506, the fixture count should be 18	a field inspection dor is 3,506, the fixture	ne 1/9/15, it was count should be 18. The		Exemption (minus)		(0)		(0)
	steel and concrete stairs located on this parcel was incorrectly costed as 100 units have been costed as one unit. The proposed value represents these corrections.	el was incorrectly cos value represents thes	an	bluc	Total	702,069	245,724 544,772	544,772	190,671
1363F13 077-160-03	SCALES, PETER L 3900 MORNING DOVE	Uī	4400 -7	-736.47 Land	and	47,000	16,450	47,000	16,450
Prepared by: Mike Bozmar	Prepared by: Mike Bozman Submitted under NRS 361.768			E	Improvements	64,894	22,713	7,402	2,591
Appraiser Reviewed by: Gail Vice Serior Appraiser	Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely infested with several different types of mold. A physical	error - existence. The with several different	single family residence single family residence types of mold. A physical single singl		Personal Property	0	0	0	0
1	inspection was performed by Environmental Testing & Consulting, Inc. on January 6,	resting & Constituting,	inc. on January 6, 2010		Exemption (minus)		<u>(e)</u>		<u>()</u>

only, and the proposed value corrects the valuation.

and it was determined that due to the level of mold infestation the residence was uninhabitable for the 2013 year and a copy of the report was submitted to the Assessor's Office for review. The proposed improvement value represents minor yard improvements

Total

111,894

39,163

54,402

19,041

1365F13

ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2013/2014

Proposed tax change for 2013/2014: -2,640.13

PROPOSED

11,655

Page 4 of 5

PARCEL/PPID NAME 143-072-21 CONTRERAS, ESMERALDA SITUS ADDRESS 11300 TORINO WAY COMMISSION DISTRICT TAX DISTRICT 1005 TAX \$ -67.18 Land Taxable Assessed Taxable Assessed 33,300 CURRENT 11,655 33,300

Prepared by: Dona Stafford Submitted under NRS 361.768

Reviewed by: Rigo Lopez Senior Appraiser Appraiser Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,881 square feet of living area in error. It was verified on May 13, 2015 that the correct gross living area is 2,711 square feet. The proposed value represents this correction.

Proposed tax change for 2012/2013: -2,653.65 Total 220,990

77,347 215,748

75,512 9

9 0

Exemption (minus) Personal Property Improvements

187,690

65,692

182,448

63,857

Senior Appraiser	Reviewed by: Rigo Lopez	Appraiser	Prepared by: Dona	1365F12 143-072-21		1	Appraiser Reviewed by: Gail Vice Senior Appraiser	Prepared by: Mike Bozman Submitted under NRS 361.768	1363F12 077-160-03	Senior Appraiser	Reviewed by: Rigo Lopez	Sanders	Prepared by: Tracy	1271F12 042-100-02	RCR # PARCEL/PPID NAME		
represents this correction	on May 13, 2015 t	Explanation: Over	Submitted under NRS 361.768	CONTRERAS, ESMERALDA	Office for review. only, and the prop	inspection was per and it was determ uninhabitable for t	Explanation: Over located on this particular in the control of the	n Submitted under f	SCALES, PETER L	weighted average	incorrectly calculating	Explanation: Over	Submitted under NRS 361.768	EILENFELDT TRUST, SHERYL A	NAME		
rrection.	located on this parcel was costed as 2,881 square feet of living area in error. It was verified on May 13, 2015 that the correct gross living area is 2,711 square feet. The proposed value	Explanation: Overassessment due to factual error-existence. The single family residence	VRS 361.768	11300 TORINO WAY	Office for review. The proposed improvement value represents minor yard improvements only, and the proposed value corrects the valuation.	inspection was performed by Environmental Testing & Consulting, Inc. on Januar and it was determined that due to the level of mold infestation the residence was uninhabitable for the 2012 year and a copy of the report was submitted to the As	Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely infested with several different types of mold. A physical	VRS 361.768	3900 MORNING DOVE	weighted average year should be 1998. The proposed value represents this correction.	this parcel were incorrectly costed as 100 units and the weighted average year was incorrectly calculated as 2014. The stairs should have been costed as one unit and the	Explanation: Overassessment due to factual error. The steel and concrete stairs located on	VRS 361.768	2745 LAKE RIDGE SHORES W	SITUS ADDRESS		ROLL CHANGE F
	quare feet of living a g area is 2,711 squar	error-existence. The		2	nt value represents maluation.	lesting & Consulting of mold infestation th of the report was sub	error - existence. Th with several different		и	proposed value repre	nits and the weighted ould have been coste	error. The steel and		H	DISTRICT	COMMISSION	ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2012/2013
	rea in error. It wa Te feet. The propo	single family res		1005	inor yard improv	, inc. on January le residence was mitted to the Ass	e single family re types of mold. A		4400	esents this correc	average year wa d as one unit and	concrete stairs lo		1005	DISTRICT	TAX	RED ROLL
	sed value	idence		-78.99 Land	ements	essor's	sidence		-957.39 Land	tion.	the	cated on		-1617.27 Land	CHANGE	TAX \$	_
Total	Exemption (minus)	Personal Property	Improvements	Land	Total	Exemption (minus)	Personal Property	Improvements	Land	Total	Exemption (minus)	Personal Property	Improvements	Land			Proposed tax change for 2012/2013 : -2,653.65
219,372		0	188,072	31,300	129,239		0	82,239	47,000	375,251		0	300,251	75,000	Taxable	CUR	012/2013 :
76,780	(0)	0	65,825	10,955	45,234	(0)	0	28,784	16,450	131,338 232,025	(0)	0	105,088 157,025	26,250	Taxable Assessed Taxable Assessed	CURRENT	-2,653.65
76,780 213,203		0	181,903	31,300	54,385		0	7,385	47,000	232,025		0	157,025	75,000	Taxable 1	PROPOSED	
74,622	(0)	0	63,667	10,955	19,035	(0)	0	2,585	16,450	81,209	(0)	0	54,959	26,250	Assessed	OSED	

ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2011/2012

Proposed tax change for 2011/2012: -74.89 Page 5 of 5

			COMMISSION	TAX	TAX \$		CURR	ENT	PROP	OSED
PARCEL/PPID	NAME	SITUS ADDRESS	DISTRICT	DISTRICT	CHANGE		Taxable 1	Assessed 7	<u> axable</u>	Ssessed
143-072-21	CONTRERAS, ESMERALDA	11300 TORINO WAY	2	1005	-74.89	Land	41,200	14,420	41,200	14,420
by: Dona Stafford	Submitted under	NRS 361.768				Improvements	200,588	70,206	194,719	68,152
	Explanation: Ove	rassessment due to facti	ual error-existence. Tl	he single family r		Personal Property	0	0	0	0
praiser	located on this page 13 2015	that the correct gross lives	ing area is 7 711 squ	area in error. It		Exemption (minus)		(0)		(0)
	represents this co	orrection.	ing area is c// ++ sho	מיל וליני	20000	Total	241,788	84,626	235,919	82,572
	RCR # PARCEL/PPID 1365F11 143-072-21 Prepared by: Dona Stafford Appraiser Reviewed by: Rigo Lopez Senior Appraiser	CEL/PPID 3-072-21 na Stafford go Lopez	CEL/PPID 3-072-21 na Stafford go Lopez	CEL/PPID 3-072-21 na Stafford go Lopez	CEL/PPID 3-072-21 na Stafford go Lopez	CEL/PPID NAME SITUS ADDRESS DISTRICT CHANGE 3-072-21 CONTRERAS, 11300 TORINO WAY 2 1005 -74.89 TAX \$ CHANGE CHANGE DISTRICT CHANGE 74.89 TOTAL CHANGE 74.89 TOTAL CHANGE FOR TOTAL CHANGE TOTAL CHANGE FOR TOTAL CHANGE TOTAL CHAN	CEL/PPID 3-072-21 na Stafford go Lopez	CELL/PPID NAME SITUS ADDRESS DISTRICT CONTRERAS, 11300 TORINO WAY 2 1005 CHANGE Total Total Total	CELL/PPID NAME SITUS ADDRESS DISTRICT CONTRERAS, 11300 TORINO WAY 2 1005 CHANGE Total Total Total	CELL/PPID NAME SITUS ADDRESS DISTRICT DISTRICT CHANGE 8-072-21 CONTRERAS, 11300 TORINO WAY 2 1005 -74.89 Land 41 ESMERALDA 11300 TORINO WAY 2 1005 -74.89 Land 41 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,881 square feet of living area in error. It was verified on May 13, 2015 that the correct gross living area is 2,711 square feet. The proposed value represents this correction.

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY, having examined the errors reported by the Assessor as set forth above in Exhibit A, and based upon the evidence presented, finds that the errors reported are FACTUAL and/or CLERICAL set within the meaning of 361.768 and 361.765.

THEREFORE, IT IS HEREBY ORDERED that the County Assessor and County Treasurer is directed to correct the errors to reflect the appraised value of the property as shown on the Roll Change Request Form, and directs the Clerk to serve a copy of this order on the County Treasurer who shall make the necessary refunds of adjustment to the tax bill and correct the secured tax roll excepting, if any, the following Roll Change Request Numbers:

			#:
Dated this	day of	, 2015	
County Clerk			Chairman, Board of County Commissioners